

Judge Settle

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

CORY M. LENZI,

Respondent.

No. 10-MC-5021-BHS/KLS

ORDER OF REFERENCE AND
DIRECTING RESPONDENT TO
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Lorraine Ronquillo, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge Karen L. Strombom pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order, proposed Findings of Fact and Conclusions of Law, or such other documents as he/she deems appropriate. The originals thereof shall be filed with the Clerk, and copies provided to all parties.

2. A copy of this Order, together with the Petition and Exhibits thereto, shall be personally served upon the respondent (or left with a person of suitable age and discretion at the respondent's residence) within three (3) weeks of the date of this Order. Within fourteen (14) days thereafter, the petitioner shall file proof of service, or shall seek

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RESPONDENT TO SHOW CAUSE - 1

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1 additional time to make such service. If the petitioner fails to comply with this paragraph,
2 this action shall be subject to dismissal forthwith.

3 3. The respondent may file with the Court, not later than two (2) weeks after
4 service of this Order upon him, a statement detailing any objections to enforcement of the
5 Internal Revenue Service summonses. When factual issues are raised, the statement shall
6 be accompanied by an affidavit, giving the facts on which the objections are based. A
7 copy of this statement and/or affidavit shall be served on the United States Attorney.

8 4. If the Magistrate Judge finds from the statement of objections and any
9 accompanying affidavit that there are no questions of material fact and that the petitioner
10 is entitled to enforcement of the summonses as a matter of law, he/she shall recommend
11 entry of an Order Enforcing Summonses without scheduling a hearing. If the statement of
12 objections and any affidavit are sufficient to raise the possibility of a valid defense to the
13 summonses, the Magistrate Judge shall schedule a hearing to consider the objections.

14 5. Failure to file a timely statement of objections will result in enforcement of
15 the summonses without any further pleadings. Only those defenses asserted in the
16 statement of objections will be considered.

17 6. The Clerk shall forward copies of the Order to the above-named Magistrate
18 Judge and the United States Attorney.

19 DATED this 12th day of October, 2010.

20 
21 BENJAMIN H. SETTLE
22 United States District Judge

23 Presented by:

24
25 /s/ Robert Brouillard
26 ROBERT BROUILLARD, WSBA # 19786
27 Assistant United States Attorney
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